

## Internal Revenue Service, Treasury

## § 20.6091-1

applies to estates of decedents dying after August 16, 1954.

[T.D. 8957, 66 FR 38546, July 25, 2001]

### § 20.6081-1 Extension of time for filing the return.

(a) *Procedures for requesting an extension of time for filing the return.* A request for an extension of time to file the return required by section 6018 must be made by filing Form 4768, "Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes." Form 4768 must be filed with the Internal Revenue Service office designated in the application's instructions (except as provided in § 20.6091-1(b) of this chapter for hand-carried documents). Form 4768 must include an estimate of the amounts of estate and generation-skipping transfer tax liabilities with respect to the estate.

(b) *Automatic extension.* An estate will be allowed an automatic 6-month extension of time beyond the date prescribed in section 6075(a) to file Form 706, "United States Estate (and Generation-Skipping Transfer) Tax Return," if Form 4768 is filed on or before the due date for filing Form 706 and in accordance with the procedures under paragraph (a) of this section.

(c) *Extension for good cause shown.* In its discretion, the Internal Revenue Service may, upon the showing of good and sufficient cause, grant an extension of time to file the return required by section 6018 in certain situations. Such an extension may be granted to an estate that did not request an automatic extension of time to file Form 706 prior to the due date under paragraph (b) of this section, to an estate or person that is required to file forms other than Form 706, or to an executor who is abroad and is requesting an additional extension of time to file Form 706 beyond the 6-month automatic extension. Unless the executor is abroad, the extension of time may not be for more than 6 months beyond the filing date prescribed in section 6075(a). To obtain such an extension, Form 4768 must be filed in accordance with the procedures under paragraph (a) of this section and must contain a detailed explanation of why it is impossible or impractical to file a reasonably complete

return by the due date. Form 4768 should be filed sufficiently early to permit the Internal Revenue Service time to consider the matter and reply before what otherwise would be the due date of the return. Failure to file Form 4768 before that due date may indicate negligence and constitute sufficient cause for denial of the extension. If an estate did not request an automatic extension of time to file Form 706 under paragraph (b) of this section, Form 4768 must also contain an explanation showing good cause for not requesting the automatic extension.

(d) *Filing the return.* A return as complete as possible must be filed before the expiration of the extension period. The return thus filed will be the return required by section 6018(a), and any tax shown on the return will be the amount determined by the executor as the tax referred to in section 6161(a)(2), or the amount shown as the tax by the taxpayer upon the taxpayer's return referred to in section 6211(a)(1)(A). The return cannot be amended after the expiration of the extension period although supplemental information may subsequently be filed that may result in a finally determined tax different from the amount shown as the tax on the return.

(e) *Payment of the tax.* An extension of time for filing a return does not operate to extend the time for payment of the tax. See § 20.6151-1 for the time for payment of the tax, and §§ 20.6161-1 and 20.6163-1 for extensions of time for payment of the tax. If an extension of time to file a return is obtained, but no extension of time for payment of the tax is granted, interest will be due on the tax not paid by the due date and the estate will be subject to all applicable late payment penalties.

(f) *Effective date.* This section applies to estates of decedents dying after August 16, 1954, except for paragraph (b) of this section which applies to estate tax returns due after July 25, 2001.

[T.D. 8957, 66 FR 38546, July 25, 2001]

### § 20.6091-1 Place for filing returns or other documents.

(a) *General rule.* If the decedent was domiciled in the United States at the time of his death, the preliminary notice required by § 20.6036-1 in the case

## § 20.6091-2

## 26 CFR Ch. I (4-1-02 Edition)

of the estate of a decedent dying before January 1, 1971, and the estate tax return required by § 20.6018-1 shall be filed with:

(1) The service center serving the district in which the decedent was domiciled at the time of his death, if the instructions applicable to the estate tax return provide that the return shall be filed with a service center, or

(2) The district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) in whose district the decedent was domiciled at the time of his death, if paragraph (a)(1) of this section does not apply.

Paragraph (a)(1) of this section does not apply if the return is made by hand-carrying or if the instructions applicable to the preliminary notice or to the return do not provide that it shall be filed with a service center.

(b) *Non-U.S. domiciliaries.* If the decedent was not domiciled in the United States at the time of his death, the preliminary notice required by § 20.6036-1 in the case of the estate of a decedent dying before January 1, 1971, and the estate tax return required by § 20.6018-1 shall be filed with the Internal Revenue Service Center, Philadelphia, Pa. or the Director of International Operations, Washington, DC, depending upon the place designated on the return form or in the instructions issued with respect to such form. This paragraph applies whether or not the decedent was a citizen of the United States and whether or not the return is made by hand-carrying.

[T.D. 7238, 37 FR 28722, Dec. 29, 1972, as amended by T.D. 7302, 39 FR 796, Jan. 3, 1974; T.D. 7495, 42 FR 33726, July 1, 1977]

### § 20.6091-2 Exceptional cases.

Notwithstanding the provisions of § 20.6091-1 the Commissioner may permit the filing of the preliminary notice required by § 20.6036-1 and the estate tax return required by § 20.6018-1 in any internal revenue district.

[T.D. 6600, 27 FR 4986, May 29, 1962]

### § 20.6151-1 Time and place for paying tax shown on the return.

(a) *General rule.* The tax shown on the estate tax return is to be paid at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return). For provisions relating to the time and place for filing the return, see §§ 20.6075-1 and 20.6091-1. For the duty of the executor to pay the tax, see § 20.2002-1.

(b) *Extension of time for paying—(1) In general.* For general provisions relating to extension of time for paying the tax, see § 20.6161-1.

(2) *Reversionary or remainder interests.* For provisions relating to extension of time for payment of estate tax on the value of a reversionary or remainder interest in property, see § 20.6163-1.

(3) *Interest in a closely held business.* For provisions relating to payment in installments of the estate tax attributable to inclusion in the gross estate of an interest in a closely held business, see §§ 20.6166-1 through 20.6166-4.

(c) *Payment with obligations of the United States.* Treasury bonds of certain issues which were owned by the decedent at the time of his death or which were treated as part of his gross estate under the rules contained in § 306.28 of Treasury Department Circular No. 300, Revised (31 CFR part 306), may be redeemed at par plus accrued interest for the purpose of payment of the estate tax, as provided in said section. Whether bonds of particular issues may be redeemed for this purpose will depend on the terms of the offering circulars cited on the face of the bonds. A current list of eligible issues may be obtained from any Federal reserve bank or branch, or from the Bureau of Public Debt, Washington, DC. See section 6312 and §§ 301.6312-1 and 301.6312-2 of this chapter (Regulations on Procedure and Administration) for provisions relating to the payment of taxes with United States Treasury obligations.

(d) *Receipt for payment.* For provisions relating to duplicate receipts for payment of the tax, see § 20.6314-1.

[T.D. 6296, 23 FR 4529, June 24, 1958, as amended by T.D. 6522, 25 FR 13885, Dec. 29, 1960]